IN THE CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A semiconductor device comprising:

~~a semiconductor island being formed as an active layer over a substrate;~~

~~a first insulating layer being formed between the substrate and the active layer,~~

~~said first insulating layer including;~~

~~a first silicon nitride oxide film having a first nitrogen concentration higher than a first oxygen concentration, and~~

~~a second silicon nitride oxide film having a second nitrogen concentration lower than a second oxygen content; and~~

~~a second insulating layer being formed in contact with a surface of the active layer at an opposite side to the substrate,~~

~~said second insulating layer including:~~

~~a plurality of third silicon nitride oxide films each having a third nitrogen concentration lower than a third oxygen concentration.~~

a substrate;

a first silicon nitride oxide film including nitrogen at a first concentration formed over the substrate;

a second silicon nitride oxide film including nitrogen at a second concentration formed over the first silicon nitride oxide film;

a semiconductor island comprising crystalline silicon formed over the second silicon

nitride oxide film; and

a third silicon nitride oxide film including nitrogen at a third concentration formed over the semiconductor island,

wherein the first concentration is higher than each of the second concentration and the third concentration.

2-63 (Canceled).

64. (New) A semiconductor device according to claim 1, wherein the first concentration is higher than a concentration of oxygen in the first silicon nitride oxide film.

65. (New) A semiconductor device according to claim 1, wherein the second concentration is lower than a concentration of oxygen in the second silicon nitride oxide film.

66. (New) A semiconductor device according to claim 1, wherein the first concentration is not less than 25 atomic % and less than 50 atomic %, and wherein the third concentration is not less than 5 atomic % and less than 25 atomic %.

67. (New) A semiconductor device according to claim 1, wherein the semiconductor island has a tensile stress,

wherein the first silicon nitride oxide film has a tensile stress, and

wherein third silicon nitride oxide film has a compressive stress.

68. (New) A semiconductor device according to claim 1, wherein the semiconductor device is one selected from the group consisting of a liquid crystal display device, an EL display device, and an image sensor.

69. (New) An electronic equipment having the semiconductor device according to claim 1, wherein the electronic equipment is selected from the group consisting of a portable telephone, a video camera, a portable information terminal, a head mount display, a projector, an electronic portable book, a personal computer, a DVD player, and a digital camera.

70. (New) A semiconductor device comprising:

a substrate;

a first silicon nitride oxide film including nitrogen at a first concentration formed over the substrate;

a second silicon nitride oxide film including nitrogen at a second concentration formed over the first silicon nitride oxide film;

a semiconductor island comprising crystalline silicon formed over the second silicon nitride oxide film;

a third silicon nitride oxide film including nitrogen at a third concentration formed over the semiconductor island; and

an electrode being formed over the semiconductor island,

wherein the first concentration is higher than each of the second and third concentrations,

wherein the semiconductor island includes a source region, a drain region, a channel region and a pair of LDD regions.

71. (New) A semiconductor device according to claim 70, wherein the first concentration is not less than 25 atomic % and less than 50 atomic %, and wherein the third concentration is not less than 5 atomic % and less than 25 atomic %.

72. (New) A semiconductor device according to claim 70, wherein the semiconductor island has a tensile stress,

wherein the first silicon nitride oxide film has a tensile stress, and

wherein third silicon nitride oxide film has a compressive stress.

73. (New) A semiconductor device according to claim 70, wherein the semiconductor device is one selected from the group consisting of a liquid crystal display device, an EL display device, and an image sensor.

74. (New) An electronic equipment having the semiconductor device according to claim 70, wherein the electronic equipment is selected from the group consisting of a portable telephone, a video camera, a portable information terminal, a head mount display, a projector, an electronic portable book, a personal computer, a DVD player, and a digital camera.

75. (New) A semiconductor device comprising:

a substrate;

a first silicon nitride oxide film including nitrogen at a first concentration formed over the substrate;

a second silicon nitride oxide film including nitrogen at a second concentration formed over the first silicon nitride oxide film;

a semiconductor island comprising crystalline silicon formed over the second silicon nitride oxide film;

a third silicon nitride oxide film including nitrogen at a third concentration formed over the semiconductor island; and

a gate electrode formed over the semiconductor island,

wherein the first concentration is higher than each of the second concentration and the third concentration.

76. (New) A semiconductor device according to claim 75, wherein the semiconductor island includes a source region, a drain region, a channel region and a pair of LDD regions,

wherein each of the LDD regions includes a first portion which is overlapped with the gate electrode with the third silicon nitride oxide film therebetween and a second portion which is not overlapped with the gate electrode.

77. (New) A semiconductor device according to claim 75, wherein the first concentration is not less than 25 atomic % and less than 50 atomic %, and wherein the third concentration is not less than 5 atomic % and less than 25 atomic %.

78. (New) A semiconductor device according to claim 75, wherein the gate electrode comprising at least one element selected from the group consisting of Ta, Ti, Mo, and W.

79. (New) A semiconductor device according to claim 75, wherein the semiconductor device is one selected from the group consisting of a liquid crystal display device, an EL display device, and an image sensor.

80. (New) An electronic equipment having the semiconductor device according to claim 75, wherein the electronic equipment is selected from the group consisting of a portable telephone, a video camera, a portable information terminal, a head mount display, a projector, an electronic portable book, a personal computer, a DVD player, and a digital camera.

81. (New) A semiconductor device comprising:

a substrate;

a first silicon nitride oxide film including nitrogen at a first concentration formed over the substrate;

a second silicon nitride oxide film including nitrogen at a second concentration formed over the first silicon nitride oxide film;

a semiconductor island comprising crystalline silicon formed over the second silicon nitride oxide film;

a third silicon nitride oxide film including nitrogen at a third concentration formed

over the semiconductor island; and

an electrode for applying a voltage to the semiconductor island through the first silicon nitride oxide film and the second silicon nitride oxide film,

wherein the first concentration is higher than each of the second concentration and the third concentration.

82. (New) A semiconductor device according to claim 81, wherein the first concentration is not less than 25 atomic % and less than 50 atomic %, and wherein the third concentration is not less than 5 atomic % and less than 25 atomic %.

83. (New) A semiconductor device according to claim 81, wherein the electrode comprising at least one element selected from the group consisting of Ta, Ti, Mo, and W.

84. (New) A semiconductor device according to claim 81, wherein the semiconductor device is one selected from the group consisting of a liquid crystal display device, an EL display device, and an image sensor.

85. (New) An electronic equipment having the semiconductor device according to claim 81, wherein the electronic equipment is selected from the group consisting of a portable telephone, a video camera, a portable information terminal, a head mount display, a projector, an electronic portable book, a personal computer, a DVD player, and a digital camera.

86. (New) A semiconductor device comprising:

a substrate;

a first silicon nitride oxide film including nitrogen at a first concentration formed over the substrate;

a second silicon nitride oxide film including nitrogen at a second concentration formed over the first silicon nitride oxide film;

a semiconductor island comprising crystalline silicon formed over the second silicon nitride oxide film;

a third silicon nitride oxide film including nitrogen at a third concentration formed over the semiconductor island; and

an electrode for applying a voltage to the semiconductor island through the third silicon nitride oxide;

wherein the electrode formed over the semiconductor island,

wherein the first concentration is higher than each of the second and third concentrations.

87. (New) A semiconductor device according to claim 86, wherein the first concentration is not less than 25 atomic % and less than 50 atomic %, and wherein the third concentration is not less than 5 atomic % and less than 25 atomic %.

88. (New) A semiconductor device according to claim 86, wherein the electrode comprising at least one element selected from the group consisting of Ta, Ti, Mo, and W.

89. (New) A semiconductor device according to claim 86, wherein the semiconductor device is one selected from the group consisting of a liquid crystal display device, an EL display device, and an image sensor.

90. (New) An electronic equipment having the semiconductor device according to claim 86, wherein the electronic equipment is selected from the group consisting of a portable telephone, a video camera, a portable information terminal, a head mount display, a projector, an electronic portable book, a personal computer, a DVD player, and a digital camera.